

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND
NORTHERN DIVISION**

**UNITED STATES SECURITIES AND
EXCHANGE COMMISSION,**

*

Plaintiff *
v. * **Civil Action No. S 00 CV 2918**

WILLIAM F. MAHON, et al., * **Judge William D. Quarles**

Defendants *

* * * * * * * * * * * *

**ANSWER OF RELIEF DEFENDANTS BARBARA JUPITER, JILLIAN COEN
AND ROBERT COEN TO FIRST AMENDED COMPLAINT**

Barbara Jupiter, Jillian Coen and Robert Coen, Relief Defendants, by their attorneys, answer the First Amended Complaint of Plaintiff, United States Securities and Exchange Commission, as follows:

1. As to paragraph 9, they admit that they currently reside in the Bahamas; and they are without knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 9.
2. They are without knowledge or information sufficient to form a belief as to the truth of the allegations of paragraphs 1 (erroneously designated as paragraph 4 in the First Amended Complaint), 2, 4, 5, 7, 8, 10 through 12 and 19 through 68 and demand strict proof thereof.
3. As to paragraphs 13 through 18, they admit they reside in the Bahamas and that Lee, Sean and Derek are Jupiter's sons, but deny the remaining allegations.

4. They deny the allegations of paragraphs 3, 6, 69 through 72 and each and every other allegation of the First Amended Complaint not specifically admitted herein.

WHEREFORE, Relief Defendants, Barbara Jupiter, Jillian Coen and Robert Coen, request that the Court deny the relief requested in Plaintiff's First Amended Complaint for Permanent Injunction and Other Equitable Relief.

KENNY & VETTORI, LLP

By: _____ /s/ _____
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*Attorneys for Relief Defendants Barbara Jupiter,
Jillian Coen and Robert Coen*

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 14th day of April, 2005, a copy of the foregoing Answer of Relief Defendants Barbara Jupiter, Jillian Coen and Robert Coen to the First Amended Complaint For Permanent Injunction and Other Equitable Relief has been filed electronically pursuant to Fed. R. Civ. P. 5 (b) (2) (D) and that Notice of this filing will be sent electronically to Carolann Gemski, Esquire, attorney for Plaintiff, United States Securities and Exchange Commission, 175 West Jackson Boulevard, Suite 900, Chicago, Illinois, 60604 and to Allan M. Lerner, Esquire, 2888 East Oakland Park Boulevard, Fort Lauderdale Florida 33306.

/s/
Paul M. Vettori